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it in and get it back, we're just allowing them not to pay it. Part of that fund, that transfer in and out, was to fund the ethanol fund. Because that is gone, there's a small 1.25 percent tax levied on off-road fuels to fund the Ethanol Board. That would be about \$300,000. It would be about what it is now. There would be no...it would be revenue neutral. It would just be a different way to fund it. So with...and finally, this would repeal outright 66-4,142 that has been in statute since 1990 to fund the EPIC Fund if it runs short of resources.

SENATOR CHAMBERS: One other question. Since these individuals do not have to pay the tax and then get a refund, is it possible that any will owe taxes at the end, or it doesn't work that way? It wouldn't work out that way.

SENATOR CONNEALY: Well, this would be just on gasoline that is purchased for the usage off-road, and instead of paying for it, there would be a way to not pay the gasoline tax and then you're not to use that on-road. They have to have a demonstrated use for that. So I don't think that they'll go ahead and use it on the road and have to owe taxes. I think they would apply for the exemption if they're not going to use it on the road.

SENATOR CHAMBERS: And if they're not to use it on the road, there is really no monitoring of that. It's more or less a trust me or scout's honor type of thing? I just want to...I'm not being critical.

SENATOR CONNEALY: I'm not positive on that, but I will find out and get back to you on it.

SENATOR CHAMBERS: Thank you. That's all I have, Mr. President.

SENATOR CUDABACK: Thank you, Senator Chambers. Any further...Senator Wehrbein. Did you wish to address advancement?

SENATOR WEHRBEIN: I just wanted to remark, his last sentence that Senator Chambers had. Senator Chambers, those fuels for off-road use are red dyed. So if there was a check and you're